



FIGHTING for PENNSYLVANIA FAMILIES

The Tax Fairness for Workers Act of 2023

Organized labor helped build the American middle-class. Unions protect workers, promote fair pay, and enable workers to band together to balance out corporate power. Unionized workers have higher wages and better access to benefits than their non-unionized counterparts. A recent Gallup poll shows that union support is at its highest point in over 50 years.¹ Dues are an investment workers make in themselves through exercising their rights, but workers bare the full cost of union dues—which can average \$800 per year. This cost to workers is piled on top of the expenses they already incur for such things like travel, tools, and uniforms—expenses that they can no longer write off after the 2017 tax reform. Meanwhile, companies and business owners can deduct similar expenses (e.g., professional association costs, buying uniforms).

The *Tax Fairness for Worker Act* would reverse a provision in the 2017 tax reform package that stripped workers of their ability to deduct common expenses incurred as a result of their work. Furthermore, it would improve upon the previous deduction so all workers can deduct the cost of their union dues “above the line”.

Restoring Fairness in the Tax Code for Workers

The *Tax Fairness for Workers Act* would be one step in restoring fairness in the tax code for workers. Specifically, this bill would:

- Restore the deduction for unreimbursed employee expenses including (1) job search expenses, (2) travel (3) out of pocket cost of uniforms and tools and (4) other costs attributable to being an employee. (These itemized deductions must exceed 2 percent of adjusted gross income.) and
- Create an “above the line” deduction for union dues, so workers can use it even if they don’t itemize.

Supporting Organizations

AFL-CIO, American Federation of Government Employees (AFGE), American Federation of State, County and Municipal Employees (AFSCME), American Federation of Musicians (AFM), American Federation of Teachers (AFT), Air Line Pilots Association (ALPA), American Federation of School Administrators (AFSA), American Postal Workers Union (APWU), Amalgamated Transit Union (ATU), Bakery, Confectionary, Tobacco Workers and Grain Millers (BCTGM), Brotherhood of Railroad Signalmen (BRS), Communications Workers of America (CWA), Fraternal Order of Police (FOP), International Association of Firefighters (IAFF), International Association of Machinists and Aerospace Workers (IAM), International Brotherhood of Boilermakers, Iron Ship Builders, Blacksmiths, Forgers and Helpers (IBB), International Brotherhood of Electrical Workers (IBEW), International Brotherhood of Teamsters (IBT), International Federation of Professional and Technical Engineers (IFPTE), International Union of Operating Engineers (IUOE), International Longshoremen’s Association (ILA), International Union of Police Associations (IUPA), International Union of Bricklayers & Allied Craftworkers (BAC), International Union of Elevator Constructors (IUEC), International Union of Painters and Allied Trades (IUPAT), Laborers' International Union of North America (LIUNA), North America's Building Trades Unions (NABTU), National Association of Letter Carriers (NALC), National Association of Police Organizations (NAPO), National Education Association (NEA), National Employment Law Project (NELP), National Federation of Federal Employees (NFFE), National Nurses United (NNU), National Treasury Employees Union (NTEU), Office & Professional Employees International Union, AFL-CIO, CLC (OPEIU), Professional Aviation Safety Specialists, AFL-CIO (PASS), Service Employees International Union (SEIU), International Association of Sheet Metal, Air, Rail and Transportation Workers (SMART), Transport Workers Union of America (TWU), Transportation Trades Department, AFL-CIO (TTD), United Association of Union Plumbers and Pipefitters (UA), United Auto Workers (UAW), UNITE HERE!, United Steelworkers (USW), United Food and Commercial Workers (UFCW), United Mine Workers of America (UMWA)

¹ <https://news.gallup.com/poll/398303/approval-labor-unions-highest-point-1965.aspx>

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